



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Darla Pitts
DOCKET NO.: 21-42193.001-R-1 through 21-42193.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Darla Pitts, the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-42193.001-R-1	24-08-302-006-0000	1,875	12,207	\$14,082
21-42193.002-R-1	24-08-302-007-0000	1,875	12,207	\$14,082

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of two parcels of land improved with a 1-story mixed-use building containing 2,529 square feet of building area. The building is approximately 84 years old. Features of the building include a full basement finished with a formal recreation room and central air conditioning. The property is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and lack of assessment equity concerning the improvement as the basis of the appeal. However, the counsel's brief is the same as the inequity argument, uniformity of assessment. In support of this argument, the appellant submitted information on five equity comparables located in the same assessment neighborhood code and street as the subject. According to the property characteristics printouts, the

comparables consist of 1-story, 1.5-story or 2-story, class 2-12 buildings of frame or masonry exterior construction ranging in size from 1,140 to 4,940 square feet of building area. The buildings range are from 17 to 74 years old. Each comparable has a full basement, three of which are finished with a recreation room or an apartment. Four comparables each have central air conditioning, and one comparable has a 2-car garage. The comparables have improvement assessments ranging from \$10,561 to \$36,137 or from \$5.57 to \$9.26 per square foot of building area. Based on this evidence, the appellant requested the subject's total improvement assessment be reduced to \$21,952 or \$8.68 per square foot of building area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision for the 2021 tax year which disclosed the subject has a combined total assessment for the two parcels of \$28,164. The "Addendum to Petition" disclosed the subject's total assessment reflects a combined total improvement assessment of \$24,414 or \$9.65 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. The board of review included a notation that the subject property has "Prorated PIN 24-08-302-007-0000 PPSF @ \$4.83 x 2 @ \$9.66 PSF." In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code and street as the subject. Comparable #1 is the same property as the appellant's comparable #5. The comparables are improved with 1-story¹ class 2-12 buildings of masonry exterior construction of 1,140 or 1,728 square feet of building area. The buildings are 60 or 70 years old. Three comparables have each have a full basement, with the common comparable having an apartment.² Comparable #2 has a concrete slab foundation. The comparables have improvement assessments ranging from \$5,686 to \$10,561 or from \$4.99 to \$9.26 per square foot of building area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested equity comparables for the Board's consideration, as one comparable is common to both parties. The Board gives less weight to the appellant's comparable #1 which is an outlier with its significantly lower improvement assessment relative

¹ The photographs of the comparables provided by the board of review depict board of review comparables #3 and #4 are 1-story` buildings.

² The Board finds the property characteristics printout provided by the appellant revealed the parties' common comparable has a full basement finished with an apartment.

to the other comparables in the record. The Board has also given reduced weight to the appellant's comparable #2, appellant's comparable #5/board of review comparable #1 and board of review comparables #2, #3 and #4 which are less similar to the subject in age, dwelling size, and/or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 which are overall more similar to the subject in dwelling size, age, location and other features, except the subject has basement finish. These two comparables have improvement assessments of \$19,173 and \$24,226 or \$8.68 square foot of building area. The subject's improvement assessment of \$24,414 or \$9.65 per square foot of building area exceeds the improvement assessments of the two best comparables in this record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their lack of finished basement area, the Board finds the subject's higher improvement assessment is justified. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

May 20, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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